

ARTISTS' PROJECT EARTH

England & Wales - Charity number 1113451

Details

Status Registered

Legal form Other

Registered 2006-03-28

Register [View on the Charity Commission register](#)

Contact

Address Lazy Moon Farm
Upper Brailes
Banbury
OX15 5BA

Phone 01608685359

Email info@apeuk.org

Website www.apeuk.org

Activities

Objects: 1. THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT IN PARTICULAR BUT NOT EXCLUSIVELY IN RELATION TO THE THREAT OF GLOBAL WARMING AND BY SUCH CHARITABLE MEANS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE; 2. THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT IN PARTICULAR BUT NOT EXCLUSIVELY IN RELATION TO CLIMATE CHANGE AND GLOBAL WARMING AND PROMOTING WAYS TO REDUCE GREENHOUSE GASES AND TO UNDERTAKE AND TO PROCURE RESEARCH AND STUDY AND TO PUBLISH OR OTHERWISE WIDELY DISSEMINATE THE RESULTS OF USEFUL RESEARCH; 3. THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER, TROUBLE OR CATASTROPHE IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED; 4. TO EDUCATE THE PUBLIC CONCERNING THE NATURE, CAUSES AND EFFECTS OF SUCH FINANCIAL NEED OR SUFFERING.

Activities: Artists' project earth aims to help create a better world by bringing the power of music and the arts to 21st century challenges. It supports effective projects and awareness raising initiatives to combat climate change and raises funds for natural disaster relief.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE WORLDWIDE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,497	£23,630	-	-
2024-03-31	£46,805	£8,108	-	-
2023-03-31	£4,425	£5,823	-	-
2022-03-31	£1,030	£9,658	-	-
2021-03-31	£11,191	£15,142	-	-

Trustees

Name	Role	Appointed
Francesco Lautieri		2025-12-16
HERBERT GIRARDET		2006-02-20
Joel Young		2021-12-15
MARIA ELISA CAPPARELLI PINHEIRO		2006-10-05

ARTISTS' PROJECT EARTH

England & Wales - Charity number 1113451

Accounts

Artists' Project Earth

Registered Charity Number: 1113451

Unaudited Accounts

for the year ended

31st March 2025

Wenn Townsend

Chartered Accountants

Oxford

Artists' Project Earth

**Trustees' report on the accounts
for the year ended 31st March 2025**

Administrative details

Trustees:	Mr J Young Mr H Girardet Ms M East
Bankers:	HSBC plc 13 Chapel Street Stratford-upon-Avon Warwickshire CV37 6ET
Independent Examiners:	Wenn Townsend Chartered Accountants Oxford OX1 3LE
Solicitors:	Level Law The Deck 8-14 Meard Street London W1F 0EQ
Principal office address:	Lazy Moon Upper Brailes Banbury Oxon OX15 5BA

Artists' Project Earth

Trustees' report on the accounts for the year ended 31st March 2025 (continued)

The Trustees present their report and the financial statements of the charity for the year ended 31st March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Structure, governance and management

Artists' Project Earth became a registered charity (number 113451) in England and Wales on 28th March 2006. It is governed by a declaration of Trust dated 20th February 2006, amended by a Supplemental Trust Deed dated 30th April 2015.

The charity is managed by its trustees and obtains finance from its wholly owned subsidiary company, APE Vision Limited. The company distributed profits of £5,830 to the charity for the year ended 31st March 2025 (2024: £7,295).

The trustees of the charity are shown on page 1.

New trustees are briefed on the objectives of the trust, and trustees' responsibilities and duties in general.

The charity holds meetings of the trustees at regular intervals, at which decisions are made on the general running of the charity and also on grants to charitable institutions.

The trustees actively review the major risks which the charity faces on a regular basis. The trustees believe that maintaining the free reserves at the levels stated below, combined with a regular review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which might arise and confirm that they have established systems to mitigate the significant risks.

Key management personnel remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses are disclosed in note 6 to the accounts.

Objectives and activities for the public benefit

The objects of the charity, as stated in its governing document, are as follows:

- The promotion for the benefit of the public of the conservation, protection and improvement of the physical and natural environment in particular but not exclusively in relation to the threat of global warming and by such charitable means as the trustees may from time to time determine;
- The advancement of education of the public in the conservation, protection and improvement of the physical and natural environment, in particular but not exclusively in relation to climate change and global warming and promoting ways to reduce greenhouse gases and to undertake and to procure research and study and to publish or otherwise widely disseminate the results of useful research;
- The relief of financial need and suffering among victims of natural or other kinds of disaster, trouble or catastrophe in the form of money (or other means deemed suitable) for persons, bodies, organizations and/or countries affected;
- To educate the public concerning the nature, causes and effects of such financial need or suffering.

These objectives will be achieved in future years by the award of grants to causes that will help to achieve the objects of the charity.

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Artists' Project Earth

Trustees' report on the accounts for the period ended 31st March 2025 (continued)

Achievements and performance

During the year, the Charity continued to promote awareness of environmental conservation, protection, and the improvement of the natural environment. We used our website and social media platforms to create and share original content, as well as to highlight relevant materials from other organisations, with the aim of encouraging positive environmental and climate action at both individual and global levels.

We supported two community-led projects in Brazil:

- A tree-planting initiative for the Kadiweu people in the Pantanal region of Brazil
- The annual gathering at Rocinha Eco Park, located in the largest favela community of Rio de Janeiro.

In addition, we commissioned an artwork from a Congolese artist as part of our ongoing programme that supports artists working in conflict zones.

Our principal project during the year was the **Eco-Anthem Competition**, organised in collaboration with *Resurgence & Ecologist* magazine. This project received generous grant support from **Fattoria La Violla** organic vineyards, the **Resurgence Trust**, and the **Tedworth Trust**, along with additional funding from APE to cover remaining costs associated with managing the competition and producing the final recordings. The competition invited submissions of songs with an environmental theme. After extensive deliberation, the judging panel selected four winning entries from a strong field of submissions received from around the world:

- **Wild in Your Eyes** – Felix Lindsell-Hales
- **Our World** – Michael Uhiene
- **The Earth is Calling** – Baque Luar
- **The Wise Goat** – Aaron English

The £3500 prize fund was shared between the winners. Following the year end, APE organised the recording, remastering, and release of these tracks as an EP titled *Earth Songs*.

We were also delighted to be recommended by Airbnb members in South West England for a **\$10,000 grant** from the **Airbnb Community Fund**, in recognition of our environmental initiatives.

Financial review

At the year end the charity had net assets of £143,030 (2024: £102,163). The principal funding sources of the charity are the profits of its subsidiary company, which predominantly arise from the continued sales of musical albums entitled 'Rhythms del Mundo', and any other donations or legacies bequeathed to the charity from time to time. The results for the charity for the year are shown in full on page 5.

Reserves policy

The charity aims to grant much of its income to projects on a regular basis. It also aims to hold a level of reserves as required in order to cover fluctuations in cash flow from music sales, and to cover any emergency expenditure required. Net assets held as at 31st March 2025 were £143,030. Of this, £143,029 were free reserves at the year end which were held with the intention of being distributed in further grants to projects as and when they are approved.

Plans for future periods

Income from the Warner Music release of five *Rhythms del Mundo* tracks has started to come on track which will be a useful boost to income. We will continue to promote this and *Earth Songs*. APE also plans to support Surfers against Sewage in 2025 and will commission further artworks.

The trustees are very aware of the necessity of recruiting additional trustees to carry forward Ape's work and Kenny young's legacy. Further information on the work of the charity can be found on the website www.apeuk.org, and the trustees are currently considering various art, music and climate action related projects.

On behalf of the Trustees

H Girardet

..... 2025

Artists' Project Earth

Independent Examiner's Report to the Trustees of Artists' Project Earth

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2025 which are set out on pages 5 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr B Hayes BSc FCA
Wenn Townsend Chartered Accountants
Oxford
OX1 3LE

..... 2025

Artists' Project Earth

Statement of Financial Activities for the year ended 31st March 2025

		Total Funds	
		2025	2024
		£	£
Income from:	Note		
<i>Donations and grants:</i>			
Donation from subsidiary company		5,830	7,295
Legacies		37,340	37,929
Eco-Anthem Funding	2	11,000	-
Other grants and donations		8,151	-
 <i>Investment income:</i>			
Bank interest receivable		2,176	1,581
Total income		<u>64,497</u>	<u>46,805</u>
 Expenditure on:			
<i>Costs of raising funds:</i>			
Other expenses for trading activities	3	725	614
<i>Charitable activities:</i>	4	22,905	7,494
Total resources expended		<u>23,630</u>	<u>8,108</u>
 Net movement in funds		 40,867	 38,697
Balances brought forward at 31st March 2024		102,163	63,466
Balances carried forward at 31st March 2025		<u>143,030</u>	<u>102,163</u>

All income and expenditure derive from continuing activities.

Artists' Project Earth

**Balance Sheet
as at 31st March 2025**

		2025	2024
		£	£
Fixed assets	Note		
Investments	7	<u>1</u>	<u>1</u>
Current assets			
Debtors	8	355	-
Cash at bank and in hand		<u>145,548</u>	<u>103,582</u>
		145,903	103,582
Creditors			
Amounts falling due within one year	9	<u>(2,874)</u>	<u>(1,420)</u>
Net current assets		<u>143,029</u>	<u>102,162</u>
Net assets		<u><u>143,030</u></u>	<u><u>102,162</u></u>
Represented by			
Unrestricted funds		<u>143,030</u>	<u>102,163</u>
Total funds		<u><u>143,030</u></u>	<u><u>102,163</u></u>

In accordance with the engagement letter, we approve the financial information which comprises the statement of financial activities, balance sheet and related notes. We acknowledge our responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing the accountants with all information and explanations necessary for its compilation.

Signed by

.....

H Girardet

M East

..... 8 Dec
..... **2025**

The notes on pages 7 to 12 form part of these accounts

Artists' Project Earth
Notes to the accounts
for the year ended 31st March 2025

1 Summary of significant accounting policies

a) General information and basis of preparation

Artists' Project Earth is a charitable trust in the United Kingdom. The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

These financial statements only refer to the parent charity, as the charity is not required to prepare group accounts under the Charities Act due to its size.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c) Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line

d) Investments

Investments in subsidiaries are measured at cost less impairment.

Artists' Project Earth
Notes to the accounts
for the year ended 31st March 2025

1 Summary of significant accounting policies (continued)

e) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

f) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes costs incurred in seeking voluntary contributions and fundraising;
- Expenditure on charitable activities includes the grants and donations awarded in the year; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

g) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2025

1 Summary of significant accounting policies (continued)

h) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Foreign currencies

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

j) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Eco-Anthem Project Funds

Restricted purpose funds of £11,000 were received for this project in the year. Total costs of £18,365 were incurred on this, meaning these restricted funds were expended in full and resulting in a general funds transfer contribution of £7,365 being made by the charity. This was within the budgeted figure of £8,000, and it is estimated that to bring the project to conclusion APE will contribute a further £3,500 from general funds.

3 Other expenses for trading activities

	2025	2024
	£	£
Insurance	356	352
Support costs (see note 6)	368	262
	<u>724</u>	<u>614</u>
	<u><u>724</u></u>	<u><u>614</u></u>

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2025

4 Charitable expenditure

Grants and donations made during the year were to organisations and projects in order to promote the protection and improvement of the natural environment, to advance education in the conservation of the environment and to relieve suffering due to natural disasters.

	2025	2024
	£	£
Grants:		
Sarah Ndele	554	-
Porto Murtinho	371	-
Rocinha Eco Park	300	-
Chenda Kahala SHG	-	333
Maui Food not Bombs	-	500
Amna Yahia Eljaily	-	1,528
-	1,225	2,361
Direct project costs: Eco-Anthem	18,365	
Educational website content and social media activity	-	2,779
Support costs (see note 6)	3,315	2,354
	22,905	7,494

5 Governance costs

Governance costs incurred in the year were:

	2025	2024
	£	£
Examiner's fees		
- current year	1,200	1,140
- prior year under/(over) provision	-	20
	1,200	1,160

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2025

6 Support costs

During the year the charity expended the following support costs:

	2025 £	2024 £
Staff costs	1,335	805
Sundry expenses	214	97
Postage and stationery	-	97
Bank charges	246	189
Website hosting	688	365
Governance costs (see note 5)	1,200	1,160
	<u>3,683</u>	<u>2,616</u>

These costs were apportioned as follows:

Other expenses for trading activities (10%)	368	262
Charitable expenditure (90%)	3,315	2,354
	<u>3,683</u>	<u>2,616</u>

6.1 Staff costs

None of the staff costs incurred relate to actual employees of the charity or group – all relate to individuals who are self-employed.

6.2 Trustees' and key management personnel remuneration and expenses

No remuneration was paid to the Trustees during this year or the preceding period for their role as Trustee. No trustees any received reimbursement for expenses during the current or preceding period.

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2025

7 Investments

Subsidiary - APE Vision Limited

	2025 £	2024 £
100% of the ordinary share capital	1	1

APE Vision Limited raises funds to donate to the charity by creating and selling artistic ventures, such as music albums. In the year ended 31st March 2025, APE Vision Limited had turnover of £10,370 (2024: £9,229), net profit of £5,956 (2024: £5,830) and net assets of £5,857 (2024: £5,731).

8 Debtors

	2025 £	2024 £
Owed from APE Vision Limited	355	-

9 Creditors: due within one year

	2025 £	2024 £
Accruals	1,554	1,395
Grant commitment	1,320	-
Owed to APE Vision Limited	-	25
	<u>2,874</u>	<u>1,420</u>

10 Related party transactions

APE Vision Limited

During the year, the subsidiary company, APE Vision Limited, received donations due to the charity of £27, and incurred costs of £800 on behalf of the charity. It also distributed profits of £5,830 to the charity in the year. A further payment with a value of £1,157 was made from the charitable entity. As at 31st March 2025, the charity was owed by the company £355 (2024: £25).

Mr H Girardet

During the year, payments totalling £5,000 were made to the above trustee, for his contribution to the running of the Eco-Anthem project. These amounts were made at equal to or less than market rate for the time incurred, and served to aid the charity in raising surplus funds on the project.

ARTISTS' PROJECT EARTH

England & Wales - Charity number 1113451

Accounts

Artists' Project Earth

Registered Charity Number: 1113451

Unaudited Accounts

for the year ended

31st March 2024

Wenn Townsend

Chartered Accountants

Oxford

Artists' Project Earth

**Trustees' report on the accounts
for the year ended 31st March 2024**

Administrative details

Trustees:	Mr J Young Mr H Girardet Mrs M East
Bankers:	HSBC plc 13 Chapel Street Stratford-upon-Avon Warwickshire CV37 6ET
Independent Examiners:	Wenn Townsend Chartered Accountants Oxford OX1 3LE
Solicitors:	JWSS Law LLP 20 Fitzroy Square London W1T 6EJ
Principal office address:	Lazy Moon Upper Brailes Banbury Oxon OX15 5BA

Artists' Project Earth

Trustees' report on the accounts for the year ended 31st March 2024 (continued)

The Trustees present their report and the financial statements of the charity for the year ended 31st March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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The charity is managed by its trustees and obtains finance from its wholly owned subsidiary company, APE Vision Limited. The company distributed profits of £7,295 to the charity for the year ended 31st March 2024 (2023: £4,094).

The trustees of the charity are shown on page 1.

New trustees are briefed on the objectives of the trust, and trustees' responsibilities and duties in general.

The charity holds meetings of the trustees at regular intervals, at which decisions are made on the general running of the charity and also on grants to charitable institutions. At these meetings, the trustees are assisted by a Board of Advisors, who are vastly experienced in matters regarding the objectives of the charity.

The trustees actively review the major risks which the charity faces on a regular basis. The trustees believe that maintaining the free reserves at the levels stated below, combined with a regular review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which might arise and confirm that they have established systems to mitigate the significant risks.

Key management personnel remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses are disclosed in note 6 to the accounts.

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These objectives will be achieved in future years by the award of grants to causes that will help to achieve the objects of the charity.

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Artists' Project Earth

Trustees' report on the accounts for the period ended 31st March 2024 (continued)

Achievements and performance

The Charity continued to promote awareness of environmental conservation and protection and improvement of the environment. We use our website and social media creating our own posts and sharing other relevant material to promote awareness of positive solutions on an individual and global level.

During the year we completed a redesign and relaunch of our website with a contemporary look.

We supported emergency food provision in Maui following following devastating wildfires helping 1000 people - both the homeless and rescue volunteers.

We commissioned artwork from an artist displaced by the ongoing civil war in Sudan and funded tree planting in Kenya.

Planning began for the an eco-anthem competition promoted by APE in conjunction with Resurgence magazine, to take place late Summer 2024.

Financial review

At the year end the charity had net assets of £102,163 (2023: £63,466). The principal funding sources of the charity are the profits of its subsidiary company, which predominantly arise from the continued sales of musical albums entitled 'Rhythms del Mundo', and any other donations or legacies bequeathed to the charity from time to time. The results for the charity for the year are shown in full on page 5.

Reserves policy

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Plans for future periods

The trustees continue to keep under review the operational model of the organisation. The receipt of a significant legacy in 2023 and 2024 may enable some larger grants and feed into decisions on the charity's plans. In 2024 APE's associated company also launched an EP in conjunction with Warner Music, that will help raise awareness of the charity and generate some funds from sales.

Further information on the work of the charity can be found on the website www.apeuk.org, and the trustees are currently considering various art, music and climate action related projects.

On behalf of the Trustees

H Girardet

..... 1 - 12 - 2024

Artists' Project Earth

Independent Examiner's Report to the Trustees of Artists' Project Earth

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2024 which are set out on pages 5 to 13.

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1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr B Hayes BSc FCA
Wenn Townsend Chartered Accountants
Oxford
OX1 3LE

..... 1 - 12 - 2024

Artists' Project Earth

Statement of Financial Activities for the year ended 31st March 2024

	Note	Unrestricted Funds 2024 £	2023 £
Income from:			
<i>Donations and grants:</i>			
Donation from subsidiary company		7,295	4,094
Legacies		37,929	-
<i>Investment income:</i>			
Bank interest receivable		1,581	331
Total income		<u>46,805</u>	<u>4,425</u>
Expenditure on:			
<i>Costs of raising funds:</i>			
Cost of generating voluntary income	2	-	-
Other expenses for trading activities	3	614	540
<i>Charitable activities:</i>	4	7,494	5,283
Total resources expended		<u>8,108</u>	<u>5,823</u>
Net movement in funds		38,697	(1,398)
Balances brought forward at 31st March 2023		<u>63,466</u>	<u>64,864</u>
Balances carried forward at 31st March 2024		<u>102,163</u>	<u>63,466</u>

All income and expenditure derive from continuing activities.

Artists' Project Earth

**Balance Sheet
as at 31st March 2024**

		2024	2023
		£	£
Fixed assets	Note		
Tangible assets	7	-	-
Investments	8	1	1
		<hr/>	<hr/>
		1	1
		<hr/>	<hr/>
Current assets			
Debtors	9	-	-
Cash at bank and in hand		103,582	64,785
		<hr/>	<hr/>
		103,582	64,785
Creditors			
Amounts falling due within one year	10	(1,420)	(1,320)
		<hr/>	<hr/>
Net current assets		102,162	63,465
		<hr/>	<hr/>
Net assets		102,163	63,466
		<hr/> <hr/>	<hr/> <hr/>
Represented by			
Unrestricted funds		102,163	63,466
		<hr/>	<hr/>
Total funds		102,163	63,466
		<hr/> <hr/>	<hr/> <hr/>

In accordance with the engagement letter, we approve the financial information which comprises the statement of financial activities, balance sheet and related notes. We acknowledge our responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing the accountants with all information and explanations necessary for its compilation.

Signed by

.....

.....

H Girardet

M East

..... 1 - 12 - 2024

The notes on pages 7 to 13 form part of these accounts

Artists' Project Earth
Notes to the accounts
for the year ended 31st March 2024

1 Summary of significant accounting policies

a) General information and basis of preparation

Artists' Project Earth is a charitable trust in the United Kingdom. The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

These financial statements only refer to the parent charity, as the charity is not required to prepare group accounts under the Charities Act due to its size.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c) Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line

d) Investments

Investments in subsidiaries are measured at cost less impairment.

Artists' Project Earth
Notes to the accounts
for the year ended 31st March 2024

1 Summary of significant accounting policies (continued)

e) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

f) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes costs incurred in seeking voluntary contributions and fundraising;
- Expenditure on charitable activities includes the grants and donations awarded in the year; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

g) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

Artists' Project Earth

**Notes to the accounts (continued)
for the year ended 31st March 2024**

1 Summary of significant accounting policies (continued)

h) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Foreign currencies

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

j) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Cost of generating voluntary income

	2024	2023
	£	£
Fundraising costs, publicity and promotion	-	-
	<u> </u>	<u> </u>

3 Other expenses for trading activities

	2024	2023
	£	£
Insurance	352	288
Support costs (see note 6)	262	252
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	614	540
	<u> </u>	<u> </u>

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2024

4 Charitable expenditure

Grants and donations made during the year were to organisations and projects in order to promote the protection and improvement of the natural environment, to advance education in the conservation of the environment and to relieve suffering due to natural disasters.

	2024 £	2023 £
Grants:		
Kibera Watercan project	-	710
Tetiana Hurn	-	1,000
Chenda Kahala SHG	333	-
Maui Food not Bombs	500	-
Amna Yahia Eljaily	1,528	-
-	2,361	1,710
Educational website content and social media activity	2,779	1,310
Support costs (see note 6)	2,354	2,263
	7,494	5,283

5 Governance costs

Governance costs incurred in the year were:

	2024 £	2023 £
Examiner's fees		
- current year	1,140	1,020
- prior year under/(over) provision	20	-
	1,160	1,020

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2024

6 Support costs

During the year the charity expended the following support costs:

	2024 £	2023 £
Staff costs	805	1,060
Sundry expenses	97	109
Postage and stationery	-	160
Bank charges	189	166
Website hosting	365	-
Governance costs (see note 5)	1,160	1,020
	<u>2,616</u>	<u>2,515</u>

These costs were apportioned as follows:

Other expenses for trading activities (10%)	262	252
Charitable expenditure (90%)	2,354	2,263
	<u>2,616</u>	<u>2,515</u>

6.1 Staff costs

None of the staff costs incurred relate to actual employees of the charity or group – all relate to individuals who are self-employed.

6.2 Trustees' and key management personnel remuneration and expenses

No remuneration was paid to the Trustees during this year or the preceding period for their role as Trustee. No trustees any received reimbursement for expenses during the current or preceding period.

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2024

7 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 31st March 2023	12,514	12,514
Disposals in year	(12,514)	(12,514)
At 31 st March 2024	-	-
	<u> </u>	<u> </u>
Depreciation		
At 31st March 2023	12,514	12,514
Disposals in year	(12,514)	(12,514)
At 31 st March 2024	-	-
	<u> </u>	<u> </u>
Net book values		
At 31st March 2023	-	-
	<u> </u>	<u> </u>
At 31st March 2024	-	-
	<u> </u>	<u> </u>

8 Investments

Subsidiary - APE Vision Limited

	2024 £	2023 £
100% of the ordinary share capital	1	1
	<u> </u>	<u> </u>

APE Vision Limited raises funds to donate to the charity by creating and selling artistic ventures, such as music albums. In the year ended 31st March 2024, APE Vision Limited had turnover of £9,229 (2023: £11,416), net profit of £5,830 (2023: £7,295) and net assets of £5,731 (2023: £7,196).

9 Debtors

	2024 £	2023 £
Other debtors	-	-
	<u> </u>	<u> </u>

Artists' Project Earth

Notes to the accounts (continued) for the year ended 31st March 2024

10 Creditors: due within one year

	2024	2023
	£	£
Accruals	1,395	1,160
Owed to APE Vision Limited	25	160
	<u>1,420</u>	<u>1,320</u>
	<u><u>1,420</u></u>	<u><u>1,320</u></u>

11 Related party transactions

APE Vision Limited

During the year, the subsidiary company, APE Vision Limited, received donations due to the charity of £6, and a further payment with a value of £129 from the charitable entity. It also distributed profits of £7,295 to the charity in the year. As at 31st March 2024, the charity owed the company £25 (2023: £160).